

The operation of corporate governance and the reasons for the differences with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Implementation Status			Reasons for the differences with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary of the description	
1. Does the company stipulates and release its Corporate Governance Best-Practice Principles according to the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”?	V		The Company has stipulated the “Corporate Governance Best Practice Principles”, and “Procedures for Ethical Management and Guidelines for Conduct” according to the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”, to preserve the rights of shareholders and stakeholders.	No difference
2. The company’s equity structure and shareholders’ rights and interests (1) Does the company stipulate internal operating procedures to conduct matters in regard to the shareholders’ recommendations, doubts, disputes and litigation, and implement it based on these procedures? (2) Has the company a list of major shareholders who actually control the company and a list of shareholders who control these major shareholders?	V V		(1) The Company has a spokesperson and an investor relations mechanism responsible for handling shareholder suggestions and inquiries. If there are legal issues involved, they will be referred to the Company’s legal personnel or professional legal advisors for handling. (2) The Company has dedicated personnel to handle related matters and has entrusted a professional share registry agency to handle share-related affairs in accordance with the law. Therefore, the Company can identify the major shareholders and the list of major shareholders.	No difference

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<p>(3) Does the company create, implement, and manage the risk and its firewall mechanism between the related companies?</p> <p>(4) Has the company stipulated internal regulations that prohibit insiders from buying and selling securities with unpublished information in the market?</p>	V		<p>(3) The Company has stipulated “Rules of Supervision and Management to the Subsidiaries”, “Management of Related Parties Transaction” and “Rules Governing Financial and Business Matters Between this Corporation and its Affiliates”. There are exclusive people responsible for the finance, business, and account of the affiliates and all the operations are independent, concurrently supervised and audited by the parent company, which manages the risk efficiently.</p> <p>(4) In order to prevent insider trading, the Company has stipulated “Procedures for Handling Material Inside Information and Prevention of Insider Trading” to regulate the avoidance of conflicts of interest related to internal personnel’s duties and to prevent them from using undisclosed information known to them or leaking it to others.</p>	
<p>3. Founding and duties of the board of directors</p> <p>(1) Does the Board establish a diversity policy, and specific management goals and implemented them accordingly?</p>	V		<p>(1) The board of directors of the Company approved “Corporate Governance Best Practice Principles” on April 7, 2022. Article 26 of the said Principles formulates a diversified policy for directors, which emphasizes professional knowledge and skills, as well as evaluation</p>	No difference

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(2) In addition to founding the Remuneration Committee and Audit Committee according to the laws and regulations, does the company voluntarily create other committees with similar functions?	V		<p>conditions based on the ideal goals of corporate governance.</p> <p>(2) The Company has established a Remuneration Committee and the Audit Committee in accordance with the law. Other aspects of corporate governance are operated by each department according to their responsibilities, and other functional committees will be established in accordance with the Company's corporate governance needs.</p>	
(3) Does the Company stipulate performance assessment regulations and assessment methods for the board of directors and conduct the performance assessment on a yearly basis, and does the results of the performance assessment report to the board of directors for the reference of individual directors' salary and nomination of reappointment?	V		<p>(3) The board of directors of the Company has approved "Rules for Performance Evaluation of Board of Directors and Functional Committees", which states that the internal and external evaluation results of the board of directors should be completed by the end of the first quarter of the next year. At least once every three years, an external independent institution or team of external experts and scholars should conduct a performance evaluation of the board of directors and the directors. The evaluation will cover at least the following five aspects:</p> <ul style="list-style-type: none"> i. Participation in company operations ii. Improving the quality of the decision-making of the board of directors 	

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(4) Does the company regularly assess the independent status of the certified public accountant?	V		iii. Composition and structure of the board of directors iv. Selection and ongoing education of directors v. Internal controls (4) The Company's board of directors shall evaluate the independence and competency of the CPA at least once a year and requires the CPA to provide a "Statement of Absolute Independence." After confirming that the accountant has no other financial interests or business relationships with the Company other than signing and tax-related expenses, and that the accountant's family members do not violate independence requirements, the appointment and fees of the accountant shall be deliberated. The evaluation of the independence of the CPA was conducted at the meeting of the board of directors on April 7, 2022.	
4. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (e.g, including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of	V		The Company has, as resolved by the board of directors, established a corporate governance officer position, which is concurrently held by a senior manager in the finance department who is a certified public accountant. Its main responsibilities include handling matters related to the board of directors and shareholders' meetings in accordance with the laws,	No difference

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the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?			preparing minutes of the board of directors and shareholders' meetings, assisting directors in their appointment and continuing education, providing necessary information for directors to perform their duties, and assisting directors in complying with laws and regulations.	
5. Does the company have a communication channel with stakeholders (including but not limited to shareholders, employees, customers, and supply vendors) and create a stakeholder area on the Company's website, and appropriately react and respond to important corporate social responsibility issues to stakeholders?	V		The company has established a spokesperson and investor relations system as a communication channel with stakeholders and has set up a contact section on the company website for exchanging opinions at any time.	No difference
6. Does the Company entrust a professional share agency to conduct the affairs in regard to the shareholders' meeting?	V		We appointed Fubon Securities Co., Ltd. as the agent for stock affairs, handling the relevant matters of shareholders' meetings.	No difference
7. Information disclosure				
(1) Has the company set up a website to disclose information on financial business and corporate governance?	V		(1) The Company has disclosed the information of the financial, business and corporate governance on the Company's website of the stakeholder's zone.	No difference
(2) Does the Company use other approaches for information disclosure (such as creating an English website, designating a person to be responsible for collecting and disclosing the Company's information, implementing the	V		(2) The Company has designated a dedicated person to be responsible for the collection and disclosure of the information of the Company and has implemented a spokesperson system in accordance with regulations. The Company	No difference

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<p>spokesperson system, and uploading videos of the investor conferences on the Company's website)?</p> <p>(3) Does the Company announce and declare the annual financial report within two months after the end of the fiscal year, and announce in advance and declare the first, second and third quarter financial reports as well as the monthly operating report before the deadline?</p>		V	<p>website is: https://www.jv-holding.com</p> <p>(3) The Company has completed the announcement and filing of the financial report before the regulatory deadline and will not advance the related operation schedule for now.</p>	<p>The Company has completed the announcement and filing of the financial report in accordance with the regulatory deadline and will not advance the related operation schedule for now.</p>
<p>8. Does the Company have other important information that can help investors to understand the operation of corporate governance (including but not limited to employees rights, employees care, investor relations, relationships with suppliers, stakeholders' rights, training for directors and supervisors, the implementation status of risk management policy and risk measurement standard, the implementation of customer policy, the liability insurance purchased by the Company for the directors and supervisors, etc.)</p>	V		<p>(1) Employee rights: The Company has established a labor-management meeting and an employee welfare committee to protect employee rights and promote related welfare and has established relevant regulations in accordance with labor laws to fulfill its responsibility of caring for employees.</p> <p>(2) Employee care: The Company values the relationship between employers and employees, regularly holds birthday parties and dinners for new employees, and listens to employee opinions in a timely manner. The Company also, valuing the physical condition of its employees, subsidizes annual health checkups, continues to improve the office environment, moves towards international standards, and ensures that all employees can</p>	<p>No difference</p>

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			<p>complete their work according to their will without physical or psychological coercion, and without discrimination based on race, gender, age, religion or political orientation.</p> <p>(3) Investor relationship: The Company has a spokesperson and an investor relationship mechanism responsible for handling related opinions or issues from investors.</p> <p>(4) Supplier relationship: The Company has signed relevant procurement contracts with suppliers and maintains good communication and relationships.</p> <p>(5) Rights of stakeholders: The Company has a spokesperson and an investor relations mechanism, and stakeholders can communicate through the Company's website, telephone, email, and other means.</p> <p>(6) Director training: The directors of the Company have professional backgrounds and relevant practical management experience, and the Company not only arranges relevant director courses in accordance with legal regulations, but also plans seminars on corporate governance topics.</p> <p>(7) Implementation of risk management policies and risk measurement standards: The Company</p>	

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			<p>focuses on the development of green energy industries, values the importance of compliance with relevant regulations, and continuously promotes and reviews internal standard operating procedures to reduce and avoid any possible risks.</p> <p>(8) Implementation of customer policies: The Company provides a business contact person on its website and has a customer service mailbox to provide inquiry or consultation services, maintains good relationships with customers, and collaboratively creates the best interests.</p> <p>(9) Directors' liability insurance: The Company has purchased liability insurance for its directors.</p>	
<p>9. Please state the improvement of the company's corporate governance and propose the priority matters and measures for reinforcement from among those which have not been improved, according to the evaluation results of the current year issued by the Corporate Governance Center of the Taiwan Stock Exchange Corporation: Not Applicable.</p>				